

(Also individually addressed to: Peterson (Judge & Stevens);
Cullman (Ahrensfield & Holtzman); Witt (DiMarco); Bantle
(Manning & Chapin).

April 18, 1985

Mr. Arnold Henson
Senior Vice President & General Counsel
American Brands, Inc.
245 Park Avenue
New York, New York 10167

Dear Mr. Henson:

By a resolution approved at the meeting of the
Board of Directors on December 14, 1984, the 1984 dues
assessed against Class A members were reduced by \$164,976
or from \$10,914,000 to \$10,749,024.

Ten installments of said dues have been paid
by Class A members totaling \$8,928,402.10, bringing the
unpaid balance of dues for 1984 down to a figure of
\$1,820,621.90.

Will you please return a check to this office
for \$146,308.59, representing your Company's proportionate
share of that amount as the final installment of dues for
the year 1984.

The check should be made out to THE COUNCIL FOR
TOBACCO RESEARCH-U.S.A., INC.

Sincerely,

Hans G. Storr
Treasurer

HGS/lp

cc: Mr. V. B. Lougee III
Janet C. Brown, Esq.